

**IN THE SPECIFICATION**

Please replace the paragraph beginning at page 31, line 20 with the following rewritten paragraph.

-- In Fig. 5F, the silicon substrate 1008 bonded to the bottom face of the layer 1010 of Fig. 4E is removed to expose the bottom face of the layer 1010. It is also possible to dissolve the silicon substrate 1008 by, for example, an aqueous solution of potassium hydroxide to remove it. --